

***United States Court of Appeals
for the Second Circuit***



**APPELLANT'S
APPENDIX**

74-1153

**United States Court of Appeals
FOR THE SECOND CIRCUIT**

Docket No. 74-1153

UNITED STATES OF AMERICA,

Appellee,

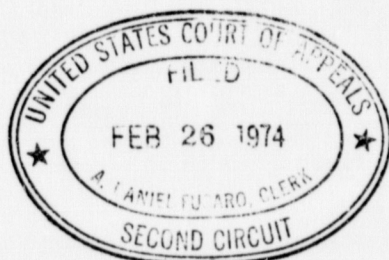
—v.—

ARNOLD SQUITIERI,

Appellant.

ON APPEAL FROM THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

APPELLANT'S APPENDIX



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PAGINATION AS IN ORIGINAL COPY

DOCKET ENTRIES

CIVIL DOCKET
UNITED STATES DISTRICT COURT

JUDGE POLLACK

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THE UNITED STATES

vs.

For U. S.: 264-6447
Elliot G. Sapor, AUSA

- 1) APNOLD SQUITIERI all cts.
2) MARIE SQUITIERI, a/k/a Marie Giarcullo ct. 1,5,6,7,8

For Defendant:

(03) STATISTICAL RECORD	COSTS	DATE	NAME OR RECEIPT NO.	REC.	DISB.
J.S. 2 mailed	Clerk				
J.S. 3 mailed	Marshal				
xxx-xxx comp. #72-1230	Docket fee				
Title 16:371 conspiracy to commit tax evasion(ct.1)					
26:Sec. 7201 income tax evasion(ct.5, 6,7,8) --					
26:7203 failure to file income tax return (cts. 2,3,4					
--- EIGHT COUNTS---					



DATE	PROCEEDINGS
4-12-73	Filed indictment - both defendants bench warrants ordered -- Lasker, J.
4-13-73	both defendants- B/warrants issued.
4-16-73	Both defendants plead not guilty. Bail continued. Case assigned to Judge Pollack-Lasker, J.
4-24-73	Both defts.- Filed notice of appearance by G. Gallina, Esq., 30 Broad St. New York, N.Y. (944-1550)
4-25-73	BOTH DEFTS-Filed the following papers rec'd from Magistrate Raby (Mag.#73-531) Docket sheet-Deft. A.Squitieri-Bail fixed after indictment. Bail fixed \$25,000 cash or surety. Acknowledged bond made with Stuyvesant Ins. Deft. M.Squitieri-Bail fixed \$25,000 PRB w/o security. Acknowledged by Magistrate Schreiber. Indictment S.D.N.Y. Disposition sheet. Notices of appearance.

DATE	PROCEEDINGS
7-11-73	Filed Governments notice of readiness for trial
Sep14-73	Filed letter dtd 9-4-73 and waiver of right to speedy trial by Mr. Squitieri.
10-30-73	Filed deft Arnold Squitieri's acknowledgment of constitutional rights
10-30-73	A. Squitieri (atty present) not pleads guilty to counts 2,3, & 8 only. Counts 1 and 4 to 7 incl. are carried until the date of sentence. pre-sentence report ordered. For sentence 1-4-74 at 10AM., rm 706. Bail cont'd. Pollack, J.
1-11-74	ARNOLD SQUITIERI-Filed Judgment (atty present) # 73-11-74. Deft is hereby committed to the custody of the Atty General or his authorized representative for imprisonment for a period of NINE (9) MONTHS on Count 2. NINE (9) MONTHS on count 3. FOUR (4) YEARS on count 8. Prison sentence on each of counts 2,3 and 8 are to run concurrent with each other.-AND-FINED \$2,500. on count 2 FINED \$2,500. on count 8 FINED \$5,000. on count 8. FINES totalling \$10,000. are to be paid. Deft is to stand committed until the fines are paid or he is otherwise discharged according to law. Count 1 and 4 to 7 inclusive are dismissed on motion of the deft's counsel with consent of the Govt. Pollack 1-14-74. Issued commitments.
Jan21-74	A. SQUITIERI-filed notice of appeal from judgment, dtd 1-11-74. Mailed copies to deft & atty.

INDICTMENT

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

-v-

ARNOLD SQUITIERI and
MARIE SQUITIERI, a/k/a
Marie Giardullo,

Defendants.

INDICTMENT

73 Cr. 316

COUNT ONE

The Grand Jury charges:

1. From on or about the first day of February, 1967, and continuously thereafter, up to and including the date of the filing of this indictment, in the Southern District of New York and elsewhere, ARNOLD SQUITIERI, and MARIE SQUITIERI, a/k/a Marie Giardullo, the defendants herein and Nicholas Placco and Matrona Placco, named herein as co-conspirators but not as defendants, unlawfully, wilfully and knowingly did combine, conspire, confederate and agree together and with each other, and with other persons to the Grand Jury known and unknown, to commit certain offenses against the United States, to wit, to violate Section 7201 of Title 26, United States Code.

2. It was part of this conspiracy that said defendants and their co-conspirators would unlawfully, wilfully and knowingly

attempt to evade and defeat a large part of the income taxes due and owing to the United States by the defendants for the years 1967 through 1970.

3. At all times relevant to this indictment, co-conspirators Nicholas and Matrona Placco were married, were the uncle and aunt of MARIE SQUITIERI, and lived in the Bronx, New York.

4. The defendants ARNOLD SQUITIERI and MARIE SQUITIERI nee, Giardullo, were married on April 15, 1967 and during 1970 and thereafter resided at 42 Hickory Street, Englewood Cliffs, New Jersey.

5. Among the means whereby said defendants and their co-conspirators would carry out said conspiracy were the following:

(a) Defendants ARNOLD and MARIE SQUITIERI would attempt to conceal his true income by secreting monies in bank accounts maintained in MARIE SQUITIERI's maiden name and spending funds and acquiring assets by using cash, nominees, and false names, including his wife's maiden name Giardullo, as well as the surnames Bruno and Placco, names of his and his wife's relatives.

(b) Co-conspirators Nicholas and Matrona Placco would purchase in their own name furniture and a new house at 42 Hickory Street, Englewood Cliffs, New Jersey for defendants ARNOLD and MARIE SQUITIERI, and would open a special bank account at the Manufacturers Hanover Trust Company through which these purchases would be made for the defendants.

OVERT ACTS

In furtherance of said conspiracy and to effect the objects thereof, the defendants and their co-conspirators in the Southern District of New York and elsewhere, committed the following overt acts:

1. On or about May 25, 1967 defendant MARIE SQUITIERI opened a savings account at the First National City Bank, New York, New York in the name of Miss Marie N. Giardullo.

2. On or about May 10, 1968, defendant ARNOLD SQUITIERI leased a summer residence at 112 Delaware Avenue, Long Beach, New York in the name of Anthony Giardullo.

3. In June 1969, defendant ARNOLD SQUITIERI leased a summer residence at 1420 Bay Boulevard, Atlantic Beach, New York in the name of Tony Giardullo.

4. On or about February 18, 1969 defendant ARNOLD SQUITIERI, using the name Arnold Giardullo, purchased in cash a 1969 Oldsmobile from Linder Oldsmobile, 4256 Bronx Boulevard, Bronx, New York.

5. On or about March 24, 1970 co-conspirators Nicholas and Matrona Placco opened a checking account, number 045-2-45140 at the Manufacturers Hanover Trust Company, Bronx, New York.

6. In or about March, 1970, the defendant ARNOLD SQUITIERI, using the name Arnold Giardullo, purchased a 1970

Cadillac for approximately \$7,100 in cash from the Cadillac Motor Car Division, 1113 York Avenue, New York, New York.

7. On or about March 24, 1970, defendant MARIE SQUITIERI, using the name Matrona Placco, made a purchase from Agency Tile Inc., 974 Third Avenue, New York, New York.

8. On or about January 25, 1971, defendant ARNOLD SQUITIERI filed a 1970 Income Tax Return in the name of "Arnold Squetieri" stating that his adjusted gross income for 1970 was \$2,679.50. (Title 18, United States Code, Section 371.)

COUNTS TWO THROUGH FOUR

The Grand Jury further charges:

During the calendar years set forth below, ARNOLD SQUITIERI, the defendant, whose residence and principal place of business and activity were in the Southern District of New York, had and received gross income in the approximate amounts listed below; that by reason of such income he was required by law after the close of said calendar years and on or before the due dates listed below, to make an income tax return to the Internal Revenue Service stating specifically the items of his gross income and any deductions and credits to which he was entitled; and that he unlawfully, wilfully and knowingly did fail to make said income tax return to the Internal Revenue Service or to any other proper

officer of the United States within said required time:

<u>COUNT</u>	<u>CALENDAR YEAR</u>	<u>GROSS INCOME</u>	<u>DUE DATE</u>
2	1967	\$17,995.57	April 15, 1968
3	1968	\$43,569.16	April 15, 1969
4	1969	\$48,732.23	April 15, 1970

(Title 26, United States Code, Section 7203.)

COMES NEXT TO FIFTH COUNT

The Grand Jury further charges:

1. During the calendar years set forth below, ARNOLD SQUITIERI, defendant, whose residence and principal place of business and activity were in the Southern District of New York, had and received taxable income in the approximate amounts set forth below; that upon said taxable income there was due and owing to the United States of America income tax as set forth below; that he was required by law on or before April 15 of the years set forth below to make an income tax return to the Internal Revenue Service and to pay said income tax; that well knowing the foregoing facts the said ARNOLD SQUITIERI did unlawfully, wilfully and knowingly attempt to evade and defeat the said income tax due and owing by defendant ARNOLD SQUITIERI to the United States of America for the calendar year by failing to make an income tax return to the Internal Revenue Service, or to any other proper officer of the United States of America, and by concealing and attempting to conceal from all proper officers of the United

States of America the true and correct taxable income and income tax of the said ARNOLD SQUITIERI, for the calendar years set forth

below:
COUNT

<u>COUNT</u>	<u>CALENDAR YEAR</u>	<u>TAXABLE INCOME</u>	<u>TAX DUE</u>	<u>DUE DATE</u>
5	1967	\$16,325.57	\$4,496.14	April 15, 1968
6	1968	\$40,246.35	\$13,174.52	April 15, 1969
7	1969	\$45,932.23	\$16,523.73	April 15, 1970

2. During the calendar years 1967 through 1969, in the Southern District of New York and elsewhere, MARIE SQUITIERI, the defendant, unlawfully, wilfully and knowingly did, aid, abet, counsel, command, induce and procure the commission of the offenses set forth in paragraph 1 above.

(Title 18, United States Code, Section 7201;
Title 18, United States Code, Section 2.)
CONVICTION

The Grand Jury further charges:

1. Commencing on or about the first day of 1970 and continuing thereafter and including the 15th day of April 1971, in the Southern District of New York, ARNOLD SQUITIERI, did unlawfully, wilfully and knowingly attempt to evade and defeat a large part of the income tax due and owing to the United States of America by him by concealing and attempting to conceal from all proper officers of the United States of America his true and correct taxable income, and by preparing and causing to be prepared, signing and causing to be signed, and by mailing and causing to be mailed, in the Southern District of New York, a false and fraudulent income tax return which was filed with the Internal Revenue Service, wherein it was stated that his adjusted gross income was \$2,679.50 and that

INDICTMENT

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there was no tax due and owing thereon, whereas, as he then and there well knew, his taxable income for the said calendar year was the sum of \$87,010.17, upon which taxable income there was due and owing to the United States of America an income tax of \$38,341.05.

2. During the said period of time alleged in paragraph one above, in the Southern District of New York and elsewhere, MARIE SQUITIERI, the defendant, unlawfully, wilfully and knowingly did aid, abet, counsel, command, induce and procure the commission of the offenses set forth in paragraph 1 above.

(Title 26, United States Code, Section 7201;
Title 18, United States Code, Section 2.)

Foreman

WHITNEY NORTH SAMMOUR, Jr.
United States Attorney

SENTENCING MINUTES

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1 UNITED STATES DISTRICT COURT
2 SOUTHERN DISTRICT OF NEW YORK
3

4 United States of America

X

X

6 -v-

X

73 Cr. 316

7 Arnold Squitieri,
8

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X

9 Defendant.
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X

11 New York, N. Y.

12 January 11, 1974

13 12:15 pm.

14 Room 706

15 Before:

16 Hon. Milton Pollack,

17 District Judge.

18 A P P E A R A N C E S:

19 Paul J. Curran, Esq., United States Attorney;
20 W. Cullen MacDonald, Esq., Assistant
U. S. Attorney; of counsel.

21 Gino Gallina, Esq.,
22 Attorney for defendant
Arnold Squitieri.
23
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2 THE CLERK: United States of America v
3 Arnold Squitieri. Are counsel ready?

4 MR. MAC DONALD: Ready.

5 MR. GALLINA: YES, I am, your Honor.

6 THE COURT: Mr. Gallina, is there anything
7 you want to say on behalf of Mr. Squitieri before im-
8 position of sentence?

9 MR. GALLINA: Yes, your Honor.

10 I am certain your Honor has a full pro-
11 bation report before you, and because I have not read
12 the probation report I was wondering if your Honor would
13 be kindly disposed to allowing me to view it--

14 THE COURT: Yes.

15 MR. GALLINA: For a few moments.

16 THE COURT: YES, I will let you have it,
17 and you can have as much time as you need.

18 MR. GALLINA: Thank you, your Honor. I
19 am not certain whether the government has submitted any-
20 thing else, or any other statements in writing that I
21 might have an opportunity to look at and examine and de-
22 termine whether there was anything to reply to.

23 (The court hands to Mr. Gallina who starts
24 to read).

25 THE COURT: Here is a supplemental report,

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2 Mr. Gallina (handing).

3 MR. GALLINA: Thank you.

4 (After examining) Your Honor, I would
5 like to make one small request as to certain statements
6 on the record but in chambers, your Honor--with the
7 Assistant present, of course. Various members of the
8 family being present, there are certain matters I would
9 like to bring to your attention to comment on in the
10 probation report which I would not like to air publicly.

11 THE COURT: All right, come up at the
12 side bar.

13 MR. GALLINA: Thank you.

14 (At the side bar)

15 MR. GALLINA: YOUR Honor, Mr. Squitieri
16 in 1959, which was the last of the two drug offenses,
17 I believe--yes, 1959--was a certified addict in the
18 New York State prison system, and had been treated as
19 an a ddict--in fact, his arrest--his last arrest had
20 occurred some short period of time, either days or a
21 month after his release from the hospital for treatment
22 as an addict, and it was pursuant to an informant--a
23 purchase and a sale to an undercover buyer by Mr. Squit-
24 ieri, and the informant subsequently having been learned
25 to be working for the undercover office all along, but

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2 at the time he was an addict, so his brushes with the
3 law, so far as narcotics was concerned, was pursuant
4 to his being an addict, and he was so certified as such,
5 as being an addict, and as was pointed out in the record,
6 in the hospital he had hepatitis because of being an ad-
7 dict.

8 Second of all, his wife, although she was
9 subsequently interviewed by the probation officer, has
10 received quite a few shock treatments. I have con-
11 sented to the doctors--and the doctors' names were
12 furnished to the probation officer, and we also consent
13 to the doctor's letter to be released, indicating that
14 he could release any information that he so desired to
15 the probation officer or to me when requested, so as
16 to determine the validity of the fact that his wife had
17 had this extensive psychiatric care.

18 THE COURT: Just hold it a minute; I think
19 I would like to have your client right here as you are
20 making these statements.

21 MR. GALLINA: Certainly.

22 THE COURT: I will have the reporter read
23 the statement right from the beginning up to this point.

24 (Defendant steps up to the side bar)

25 (Record read by the reporter)

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THE COURT: Now go ahead, Mr. Gallina.

MR. GALLINA: There are a number of other statements in the report which indicate--

THE DEFENDANT: The rest can be held in open court, because I did not want my wife to hear about my being an addict.

MR. GALLINA: Yes; thank you.

(In open court)

MR. GALLINA: As your Honor realizes, the defendant has pleaded to 2 counts of evasion of payment of taxes to the United States government, and failure to file for certain years--one count, evasion, and two counts, failure to file.

The facts as alleged by the Internal Revenue Service to some degree are true, obviously, and they support Mr. Squitieri's plea, and that is why he is before you--he has pleaded guilty and he has committed a crime.

I say to your Honor that in view of the statements here, they are based simply on the Internal Revenue's estimate of what expenditures were made--I believe some of them are hearsay, and some of them are erroneous. For instance, on the home, there were payments made--mortgage payments being made on the home.

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2 Those are not accurately reflected in the report, where-
3 as it apparently appears the full amount may have been
4 paid for the home by the Placcos. The actual truth
5 is that there was a mortgage--that money was paid--a
6 good portion was paid by the mortgagee or the lending
7 institution. Those matters your Honor I am sure ap-
8 preciates and understands in reflecting on the state-
9 ment.

10 It would take me some time to go through
11 individual accountings--they go through here year after
12 year--to have your Honor understand which are truly ac-
13 curate and which reflect only possible proof or possible
14 allegations of the government.

15 Be that as it may, Mr. Squitieri is certainly
16 guilty of failing to file, and he is certainly guilty
17 of evading the payment of taxes for the years that he
18 pleaded to.

19 THE COURT: Is it also correct that since
20 he has been 21 he hasn't had any gainful, lawful pur-
21 suit?

22 MR. GALLINA: No, that is not true, your
23 Honor. He has been working--he worked for a good number
24 of years at a number of different positions. He had
25 filed income tax returns or W-2 forms which reflected

1 that. I believe that the last time that he was not
2 so gainfully employed was when he was injured and suffered
3 a back injury, where he subsequently had a back oper-
4 ation--the fusing of a number of discs in his back. He
5 had worked as a laborer in construction up to the time
6 of the accident, and he had filed income tax returns
7 for every year and had W-2 forms attached to his income
8 tax returns which supported that source of income.
9

10 Mr. Squitieri does not own that home; the
11 Placcos sold that house, and there has been a lease
12 of that home by Mr. Squitieri's family--both he and his
13 mother-in-law now live in the house. The mother-in-law
14 occupies the upper floors of the house, and he occupies
15 the lower apartment of the house--each having a separate
16 kitchen--it was built that way, separate apartments,
17 with a kitchen downstairs, bedroom downstairs--complete
18 facilities for downstairs; and upstairs is a full kitch-
19 en and bedroom, and full facilities for the mother-in-
20 law and her family. The home is owned by other persons--
21 Mr. and Mrs. Pasquale.

22 The statements that Mr. Squitieri made to
23 the probation officer, I believe fully explain perhaps
24 why he thought over the years it was not necessary for
25 him to file an income tax return.

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2 THE COURT: What statement are you referring
3 to?

4 MR. GALLINA: His statement to the pro-
5 bation officer, your Honor, as is reflected in the re-
6 port, where they speak about his--on page 6, his em-
7 ployment:

8 "Regarding his means of maintenance, Arnold
9 Squitieri stated that he is currently earning his living
10 by gambling. When questioned further, he stated that
11 the gambling involved all aspects, including banking.
12 He has further indicated that he is unable to do heavy
13 work and thereby relies on gambling activities."

14 I happened to be present during that inter-
15 view, your Honor, and Mr. Squitieri, after being pressed
16 by the probation officer, did candidly admit that his
17 source of income has been from gambling, and that it
18 is not just as a gambler but as a receiver of a bank.

19 I believe your Honor has a fair--not an actually
20 fair view from the probation report. You honor can
21 see from the many relatives here in the court room--none
22 of whom, to my knowledge, have ever been arrested--they
23 are all legitimate people--mothers, sisters, wives, aunts,
24 uncles, cousins--who have a deep and abiding interest and
25 love for this man. They believe in his future, and they

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believe your Honor will have as much understanding of the possibility for the future of Mr. Squitieri as does his family, and that your Honor will justly sentence the defendant in accordance with the kind of charge that it is. This is a serious charge, especially to those of us who pay our taxes--we carry our just load, and Mr. Squitieri has not, and this is what he is to be punished for here today, but not to be unreasonably punished.

This is a case which has received some great notoriety recently in the press, as to the type of case, of the failure to pay income taxes and the failure to file returns--it has received notoriety, and some persons have been punished in various ways, with the idea of rehabilitation, and inasmuch as is concerned I suggest that Mr. Squitieri is a candidate for that kind of treatment here--that is, the punishment should be commensurate with his offense, and also commensurate with his age, with his mental background, his environmental background--coming up from East Harlem, as your Honor must be fairly aware of--it is a very difficult place for a young man to grow up in, and grow up with the kind of understanding, true understanding, fair understanding of what his role is in society.

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2 I think that the picture given of young
3 men coming out of East Harlem has often been distorted;
4 they haven't fully understood their role in society;
5 they must carry their weight and carry it properly.

6 If there are any other questions that your
7 Honor may have of my client, I am sure that he is willing
8 to answer them now candidly.

9 THE COURT: May I have the probation re-
10 port, please?

11 MR. GALLINA: Yes (handing).

12 THE COURT: I spoke before about the
13 defendant's employment, and I refer to this statement
14 apparently made when you were present with the probation
15 department officer:

16 "In summary, the defendant has no verifiable
17 employment since his release from custody in December
18 1963. He maintains that his livelihood is obtained
19 from gambling activities; this livelihood is unverifiable
20 and questionable."

21 Is there anything you want to say on your
22 own behalf, Mr. Squitieri, before imposition of sentence?

23 MR. GALLINA: Your Honor, that statement
24 is correct; it was made in my presence, since he was
25 released, and that is about the time that he was in-

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2 jured.

3 THE COURT: That means for the last 10
4 years he has had no verifiable employment.

5 MR. GALLINA: That is correct, your Honor;
6 he has made admission to that.

7 THE COURT: All right; that is all I was
8 talking about.

9 Mr. Squitieri, is there anything that you
10 want to say on your own behalf before imposition of
11 sentence?

12 THE DEFENDANT: No, your Honor.

13 THE COURT: You may rise.

14 (Defendant rises)

15 THE COURT: Is there anything that the
16 government wants to add?

17 MR. MAC DONALD: We have nothing to add,
18 your Honor.

19 THE COURT: The defendant has pleaded
20 guilty to count 2 of the indictment, alleging failure
21 to file a tax return for 1967 when he had gross income
22 of \$17,995.57.

23 The defendant was further indicted and
24 pleaded guilty to count 3 for failure to file a tax re-
25 turn for 1968, when he had gross income of \$43,569.00.

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2 The defendant was further indicted under
3 count 8 and pleaded guilty thereto with respect to the
4 fraudulent return of income reported of \$2,679.50, re-
5 porting that no tax was due thereon, when in fact he had
6 taxable income of at least \$87,010.17, and the tax due
7 on that amount of income of \$38,341.05, which was not
8 paid.

9 The report of the probation department,
10 which has been examined by the defendant and his counsel,
11 gives little excuse for this flagrant disregard.

12 The defendant's prior record is not very
13 impressive.

14 In 1954, for the offense of possession of
15 narcotics with intent to sell, he was committed to the
16 State Reformatory at Elmira for a term of 5 years.

17 In 1959, for the offense of possession and
18 sale of narcotics, he was committed in this district to
19 a term of 5 years.

20 In 1967 the defendant pleaded guilty to
21 petty larceny and received a 1-year suspended sentence.

22 In 1970 he was found guilty of possession
23 of forged documents and was fined in the Bronx County
24 Criminal Court.

25 He presently has a charge against him in

1
2 the Supreme Court, New York County, which is unresolved.

3 MR. GALLINA: It is 3 years old.

4 Your Honor, may I make a comment on some-
5 thing you just stated?

6 THE COURT: Yes.

7 MR. GALLINA: Without being facetious,
8 your Honor knows what the New York State Reformatory
9 has done for men--very little. There has been a tre-
10 mendous urge--especially in 1952, that was a school for
11 criminals and not a school for rehabilitation.

12 In 1967 this man was convicted of petty
13 larceny. This is not a large thing, with great sums
14 of money--this is a man who was convicted of petty
15 larceny, and in 1970 with possessing forged documents.

16 Your Honor, he is a man of low intelligence--
17 of good family but bad environment, and being placed
18 in the wrong environment at the time when he first went
19 wrong.

20 I urge your Honor to consider, in view of--
21 or compare his background with men in our life and our
22 realm--may I make an inference--in our political realm--
23 a man who had, great, great potential, who had the great-
24 est and finest education, who had the greatest power
25 and greatest of honor, who committed similar crimes and--

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3 THE COURT: You mean possession of nar-
4 cotics with intent to sell, the possession and sale of
5 narcotics that you are referring to?

6 MR. GALLINA: No, your Honor, the man who
7 was allowed to plead to a tax evasion case in order to
8 satisfy potential other prosecutions, and the punishment
9 there for a man much older in stature, with much greater
10 standing and higher intelligence is what I would classify
11 as quite reasonable, and the same approach that a man
12 of his background deserves.

13 To say in 1952 he was in the Reformatory
14 when he was a young boy, that was a mistake--that was
15 our mistake.

16 THE COURT: We are talking about his fail-
17 ure to pay and file for taxes on a substantial amount
18 of funds, his apparent continual reliance on illegal
19 gambling for financial support, which he admitted to
20 gambling activities since 1963.

21 MR. GALLINA: That is correct, your Honor--
22 he has been candid about that--more candid.

23 THE COURT: That is to his credit.

24 On all the facts and circumstances, it is
25 the judgment of the court that the defendant be committed
to the custody of the Attorney General or his authorized

representative on count 2 for a period of nine months,
and fined the sum of \$2500.00.

On count 3, for a period of nine months,
and fined the sum of \$2500.00.

On count 8, for a period of 4 years, and
fined the sum of \$5,000.00--the total fines being
\$10,000, and being committed fines; and the sentences
to run concurrently.

The remaining counts are open; what dis-
position do you want on those?

MR. GALLINA: Your Honor, I would move
at this time for their dismissal.

THE COURT: Any objection, Mr. MacDonald?

MR. MAC DONALD: No objection.

THE COURT: The remaining counts are ac-
cordingly dismissed.

THE CLERK: Defendant remanded.

THE COURT: The defendant is remanded.

- - - - -

DOCKETED AS United States District Court

JUDGMENT 74-058

FOR THE SOUTHERN DISTRICT OF NEW YORK

JAN 11 1974
S. D. N. Y.

ON JAN 14 1974 United States of America

v.
ARNOLD SQUITIERI

No. 73 CR. 316 MP

On this 11th day of January, 1974 came the attorney for the government and the defendant appeared in person and by Gino Gallina, Esq.

IT IS ADJUDGED that the defendant upon his plea of² guilty and the Court being satisfied there is a factual basis for the plea,

has been convicted of the offense of unlawfully, wilfully and knowingly did fail to make an income tax return to the Internal Revenue Service or to any other proper officer of the United States within said required time. (Title 26, U.S. Code, Section 7203.); unlawfully, wilfully and knowingly attempt to evade and defeat a large part of the income tax due and owing to the United States of America by preparing and causing to be prepared, signing and causing to be signed, and by mailing and causing to be mailed, a false and fraudulent income tax return which was filed with the Internal Revenue Service. (Title 26, U.S. Code, Section 7201; Title 18, U.S. Code, Section 2.)

as charged³ in counts 2, 3 and 8

and the court having asked the defendant whether he has anything to say why judgment should not be pronounced, and no sufficient cause to the contrary being shown or appearing to the Court,

IT IS ADJUDGED that the defendant is guilty as charged and convicted.

IT IS ADJUDGED that the defendant is hereby committed to the custody of the Attorney General or his authorized representative for imprisonment for a period of NINE(9) MONTHS on count 2. NINE(9) MONTHS on count 3. FOUR(4) YEARS on count 8. Prison sentence on each of counts 2, 3 and 8 are to run concurrently with each other.

-AND-

FINED \$2,500. on count 2. FINED \$2,500. on count 3. FINED \$5,000. on count 8. Fines totalling \$10,000. are to be paid or the defendant is to stand committed until the fines are paid or he is otherwise discharged according

~~to law.~~

Count 1 and counts 4 to 7 inclusive are dismissed on motion of the defendant counsel with consent of the Government.

It IS ORDERED that the Clerk deliver a certified copy of this judgment and commitment to the United States Marshal or other qualified officer and that the copy serve as the commitment of the defendant.

Morton Pollack

United States District Judge.

The Court recommends commitment to

Raymond F. Burghardt
Clerk.

Insert "by [name of counsel], counsel" or without counsel; the court advised the defendant of his rights to counsel and asked him whether he desired to have counsel appointed by the court, and the defendant thereupon stated that he waived the right to the assistance of counsel." Insert (1) "guilty and the court being satisfied there is a factual basis for the plea," (2) "not guilty, and a verdict of guilty," (3) "not guilty, and a finding of guilty," or (4) "nolo contendere," as the case may be. Insert "in count(s) number" if required. Enter (1) sentence or sentences, specifying counts if any; (2) whether sentences are to run concurrently or consecutively and, if consecutively, when each term is to begin with reference to termination of preceding term or to any other outstanding unserved sentence; (3) whether defendant is to be further imprisoned until payment of the fine or fine and costs, or until he is otherwise discharged as provided by law. Enter any order with respect to suspension and probation. For use of Court to recommend a particular institution.

7

NOTICE OF APPEAL

A 27

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

Filed
Jan 21, 1974
SDNY

----- x
UNITED STATES OF AMERICA

73 Cr. 316

-v-

NOTICE OF APPEAL

ARNOLD SQUITIERI,

Defendant.
----- x

NOTICE is hereby given that ARNOLD SQUITIERI, defendant above named, hereby appeals to the United States Court of Appeals for the Second Circuit from a final judgment of conviction entered on the 11th day of January, 1974 (Pollack, J.) in which the defendant was sentenced to a total of four years imprisonment and fined a total of \$10,000 after a plea of guilty.

DATED: New York, New York

January 21, 1974

15 Kennedy Gallina Mass Berner & Hoffman
LENEFSKY GALLINA MASS BERNER & HOFFMAN

Attorneys for Defendant

30 Broad Street

New York, New York 10004

212-944-1550

TO: PAUL J. CURRAN
United States Attorney
Southern District of New York

Clerk of the U.S. District Court
Southern District of New York

ARNOLD SQUITIERI
Federal House of Detention
427 West Street
New York, New York

COPY RECEIVED
FEB 26 1974
PAUL J. CURRAN
U.S. ATTORNEY
SO. DIST. OF N.Y.



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